

# Neem Plantation & Processing Product

[NPCS/5242/23749]

## **ANNEXURE: 1**

### **ASSUMPTIONS FOR PROFITABILITY WORKINGS**

4 acres of land is used for Neem Cultivation and 1 acre of land is used for Neem Oil Extraction plant. Neem tree plantation requires 3m x 3m per sapling. Therefore, 1700 saplings are planted over 4 acres to extract neem oil cakes (seeds). Neem tree starts bearing fruits after 4-5 years and comes to full bearing at the age of 10-11 years. 10-20 kg of seeds per tree, are extracted, in the initial years of plantation, going up to 30-35 kg seeds per tree after tenth year.

For this report we have considered purchase of Neem seeds in the initial years at Nu. 10 per kg of seed for the purpose of neem oil extraction. The Neem tree will start producing seeds from year 5 for indigenous consumption for production of Neem Oil.

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## **ANNEXURE: 2**

### **PLANT ECONOMICS**

#### **Plant Economics**

Rated Plant capacity = 1.7 MT per day or 500 MT per annum

#### **Neem Oil Plant**

##### **Basis:**

No. of working days = 25 days per month or 300 days per annum

No. of shifts = 1 per day

One shift = 8 hours

Input Output Ratio (Seed : Oil) = 4:1

Seed processing per day = 6.8 MT

Neem Oil Yield per day = 1.7 MT

Currency considered = Nu (Bhutan Ngultrum)

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# Neem Plantation & Processing Product

[NPCS/5242/2374

## ANNEXURE: 3

### PRODUCTION SCHEDULE

	Year 1	Year 2	Year 3	Year 4	Year 5
Capacity:					
- Neem Oil (in MT)	500	500	500	500	500
Capacity Utilized	80%	80%	80%	80%	80%
- Neem Oil (in MT)	400	400	400	400	400
Assumptions:					
Weights and Measures :	gallon	4.546		litre	
	0.22 gallon	1		litre	
	1 kg	2.205		pounds	
	0.45 kg	1		pounds	
	1 MT	1,000		kg	

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## ANNEXURE: 4

### LAND & BUILDING

<b>Land and Building</b>								
<i>Amounts In Rs.</i>								
	<b>Area</b>	<b>Rate/Unit</b>	<b>Uom</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>Land</b>				-	-	-	-	-
Site Development Cost	5	250	Acre	50,57,500	-	-	-	-
<b>Total Land Cost</b>				<b>50,57,500-</b>	-	-	-	-
<b>Building</b>					-	-	-	-
Process Section	800	1,250	Sq Mt	10,00,000	-	-	-	-
Raw Material Section	200	1,000	Sq Mt	2,00,000	-	-	-	-
Finished Goods Section	200	1,000	Sq Mt	2,00,000	-	-	-	-

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<b>Manufacturing Plant</b>				<b>14,00,000-</b>	-	-	-	-
Administrative Block	200	1,500	Sq Mt	3,00,000	-	-	-	-
Testing Laboratory	50	750	Sq Mt	37,500	-	-	-	-
Security & Guard Room	10	500	Sq Mt	5,000	-	-	-	-
<b>Administrative Building Cost</b>				<b>3,42,500</b>	-	-	-	-
<b>Total Building Cost</b>				<b>17,42,500-</b>	-	-	-	-
<b>Total Land &amp; Building Cost</b>				<b>68,00,000-</b>	-	-	-	-

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## ANNEXURE: 5

### PLANT & MACHINERY

<b>Plant and Machinery</b>								
<i>Amounts In Rs.</i>								
	<b>Units</b>	<b>Rate/Unit</b>	<b>Uom</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Neem Extraction Equipment	1	1,75,000	Nos	4,50,000	-	-	-	-
Neem Oil Bottling Unit	1	3,25,000	Nos	3,25,000	-	-	-	-
Electrical Installation	---	5,00,000	---	5,00,000				
Laboratory Equipment	---	7,50,000	---	7,50,000	-	-	-	-
Neem Oil Storage Vessel	2	2,50,000	Nos	2,50,000	-	-	-	-
<b>Total Plant and Machinery</b>				<b>22,75,000</b>	-	-	-	-

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## ANNEXURE: 6

### FIXED ASSET & PRELIMINARY EXPENSES

<b>Other Assets and Preliminary Expenses</b>								
								<i>Amounts In Rs.</i>
	Units	Rate/Unit	Uom	Year 1	Year 2	Year 3	Year 4	Year 5
Office Equipment	---	2,50,000	---	2,50,000	-	-	-	-
Preliminary Expenses	---	200000	---	2,00,000	-	-	-	-
Technical Know-How	---	125000	---	1,25,000	-	-	-	-
Miscellaneous	---	100000	---	1,00,000	-	-	-	-
<b>Total Other Assets</b>				<b>6,75,000</b>	-	-	-	-

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<b>Total Fixed Capital</b>	
<i>Amounts In Rs.</i>	
	<b>Year 1</b>
Land	50,57,500
Building	17,42,500
Plant & Machinery	22,75,000
Other Assets	6,75,000
<b>Total Fixed Assets</b>	<b>97,50,000</b>

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## ANNEXURE: 7

### TOTAL WORKING CAPITAL

<b>Total Working Capital</b>					
					<i>Amounts In Rs.</i>
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<i>Raw Material Cost</i>	2,56,56,000	2,56,56,000	2,56,56,000	2,56,56,000	2,56,56,000
<i>Salaries &amp; Wages</i>	28,84,500	44,61,000	49,08,000	53,99,000	59,39,000
<i>Utilities &amp; Overheads</i>	6,26,000	12,52,000	13,78,000	15,16,000	16,68,000
<b><i>Total Working Capital</i></b>	<b>2,91,66,500</b>	<b>3,13,69,000</b>	<b>3,19,42,000</b>	<b>3,25,71,000</b>	<b>3,32,63,000</b>
<b><i>Working Capital P.M.</i></b>	<b>24,31,000</b>	<b>26,14,000</b>	<b>26,62,000</b>	<b>27,14,000</b>	<b>27,72,000</b>

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## ANNEXURE: 8

### RAW MATERIAL COST

<b>Raw Material Cost</b>								
<i>Amounts In Rs.</i>								
	<b>Units</b>	<b>Rate/Unit</b>	<b>Uom</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>Raw Material For Neem Oil Extraction</b>								
Neem Oil Cakes For Extraction	2,100	10,000	Mt	2,10,00,000	2,10,00,000	2,10,00,000	2,10,00,000	2,10,00,000
Solvent	---	---	---	35,000	35,000	35,000	35,000	35,000
Carton Box	27,000	18	Nos	4,86,000	4,86,000	4,86,000	4,86,000	4,86,000
Pack Bottles	40,00,000	1	Nos	40,00,000	40,00,000	40,00,000	40,00,000	40,00,000
Poly Bag	27,000	5	Nos	1,35,000	1,35,000	1,35,000	1,35,000	1,35,000
<b>Total Raw Material Cost</b>				<b>2,56,56,000</b>	<b>2,56,56,000</b>	<b>2,56,56,000</b>	<b>2,56,56,000</b>	<b>2,56,56,000</b>

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# Neem Plantation & Processing Product

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## ANNEXURE: 8

### UTILITIES & OVERHEADS

<b>Utilities &amp; Overheads</b>							
							<i>Amounts In Rs.</i>
	<b>Units</b>	<b>Rate/Unit</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Power Consumption	20024	2.305	23,000	46,000	51,000	56,000	62,000
Water Consumption	5000	5.00	13,000	26,000	29,000	32,000	35,000
Fuel Charges	46	5,000	1,15,000	2,30,000	2,53,000	2,78,000	3,06,000
Laboratory Chemicals	---	1,00,000	50,000	1,00,000	1,10,000	1,21,000	1,33,000
Other Consumable Stores	---	3,50,000	1,75,000	3,50,000	3,85,000	4,24,000	4,66,000
Repairs & Maintenance		5,00,000	2,50,000	5,00,000	5,50,000	6,05,000	6,66,000
<b>Total Utilities &amp; Overheads</b>			<b>6,26,000</b>	<b>12,52,000</b>	<b>13,78,000</b>	<b>15,16,000</b>	<b>16,68,000</b>

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## ANNEXURE: 9

### SALARIES & WAGES

<b>Salaries &amp; Wages</b>							
<i>Amounts In Rs.</i>							
	<b>Total</b>	<b>Rate/Month</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>Production Manpower</b>							
Supervisor	1	20,000	1,20,000	2,40,000	2,64,000	2,90,000	3,19,000
Skilled Labor	4	7,875	1,89,000	3,78,000	4,16,000	4,58,000	5,04,000
Unskilled Labor	6	5,375	1,93,500	3,87,000	4,26,000	4,69,000	5,16,000
Chemist	1	30,000	1,80,000	3,60,000	3,96,000	4,36,000	4,80,000
<b>Production Manpower Cost</b>	<b>12</b>		<b>6,82,500</b>	<b>13,65,000</b>	<b>15,02,000</b>	<b>16,53,000</b>	<b>18,19,000</b>
<b>Administration Manpower</b>							
Manager-Cum-Technologist	1	60,000	7,20,000	7,20,000	7,92,000	8,71,000	9,58,000
Assistant Manager	1	45,000	2,70,000	5,40,000	5,94,000	6,53,000	7,18,000
Maintenance	2	17,500	2,10,000	4,20,000	4,62,000	5,08,000	5,59,000

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Store Keeper	1	17,500	1,05,000	2,10,000	2,31,000	2,54,000	2,79,000
Accountant	1	20,000	2,40,000	2,40,000	2,64,000	2,90,000	3,19,000
Accounts Executive	1	12,500	75,000	1,50,000	1,65,000	1,82,000	2,00,000
Computer Operator	1	15,000	1,80,000	1,80,000	1,98,000	2,18,000	2,40,000
Marketing Personnel	1	25,000	1,50,000	3,00,000	3,30,000	3,63,000	3,99,000
Security Guard	2	10,000	1,80,000	2,40,000	2,64,000	2,90,000	3,19,000
Peon	1	8,000	72,000	96,000	1,06,000	1,17,000	1,29,000
<b>Administration Manpower Cost</b>	<b>12</b>		<b>22,02,000</b>	<b>30,96,000</b>	<b>34,06,000</b>	<b>37,46,000</b>	<b>41,20,000</b>
<b>Total Manpower Cost</b>			<b>28,84,500</b>	<b>44,61,000</b>	<b>49,08,000</b>	<b>53,99,000</b>	<b>59,39,000</b>

Following Personnels Are Assumed To Be Recruited for The Whole Year In Year 1 Manager-Cum-Technologist

Accountant Computer Operator Security Guard (1 No.)

Peon (1 No.)

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## ANNEXURE: 10

### INVENTORY

<b>Inventory</b>					
					<i>Amount In Rs.</i>
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>Raw Material</b>					
Neem Seeds For Extraction	17,50,000	17,50,000	17,50,000	17,50,000	17,50,000
Extract Alcohol	3,000	3,000	3,000	3,000	3,000
Carton Box	41,000	41,000	41,000	41,000	41,000
Pack Bottles	3,33,000	3,33,000	3,33,000	3,33,000	3,33,000
Poly Bag	11,000	11,000	11,000	11,000	11,000
<b>Raw Material</b>	<b>21,38,000</b>	<b>21,38,000</b>	<b>21,38,000</b>	<b>21,38,000</b>	<b>21,38,000</b>
<b>Finished Goods</b>					
Neem Oil	20,50,000	21,02,000	21,13,000	21,24,000	21,37,000
<b>Finished Goods</b>	<b>20,50,000</b>	<b>21,02,000</b>	<b>21,13,000</b>	<b>21,24,000</b>	<b>21,37,000</b>
<b>Total Inventory</b>	<b>41,88,000</b>	<b>42,40,000</b>	<b>42,51,000</b>	<b>42,62,000</b>	<b>42,75,000</b>

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## ANNEXURE: 11

### COST OF PRODUCTION

<b>Cost Of Production</b>					
	<i>Amount In Rs.</i>				
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>Neem Oil: (In Bottles)</b>	<b>40,00,000</b>	<b>40,00,000</b>	<b>40,00,000</b>	<b>40,00,000</b>	<b>40,00,000</b>
Raw Material	2,56,56,000	2,56,56,000	2,56,56,000	2,56,56,000	2,56,56,000
Manpower	6,82,500	13,65,000	15,02,000	16,53,000	18,19,000
Depreciation On Manufacturing Assets	4,98,000	4,98,000	4,98,000	4,98,000	4,98,000
<b>Neem Oil Extraction Cost Of Production</b>	<b>2,68,36,500</b>	<b>2,75,19,000</b>	<b>2,76,56,000</b>	<b>2,78,07,000</b>	<b>2,79,73,000</b>
<b>Per Unit Cost Of Production</b>	<b>6.71</b>	<b>6.88</b>	<b>6.91</b>	<b>6.95</b>	<b>6.99</b>

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## ANNEXURE: 12 TURNOVER

Turnover			Year 1	Year 2	Year 3	Year 4	Year 5
Herbal Oil	Qty	Bottles	36,67,000	36,67,000	36,67,000	36,67,000	36,67,000
	Rate	Nu./Unit	10.00	12.00	14.00	19.00	24.00
<b>Total Turnover</b>			<b>3,66,70,000</b>	<b>4,40,04,000</b>	<b>5,13,38,000</b>	<b>6,96,73,000</b>	<b>8,80,08,000</b>

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# Neem Plantation & Processing Product

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## ANNEXURE: 13 PROFIT & LOSS STATEMENT

<b>Profit &amp; Loss Statement</b>					
<i>Amounts In Rs.</i>					
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>Income</b>					
Revenue From Operations	3,66,70,000	4,40,04,000	5,13,38,000	6,96,73,000	8,80,08,000
Other Income	7,33,000	8,80,000	10,27,000	13,93,000	17,60,000
<b>Total Income</b>	<b>3,74,03,000</b>	<b>4,48,84,000</b>	<b>5,23,65,000</b>	<b>7,10,66,000</b>	<b>8,97,68,000</b>
<b>Expense</b>					
Land Cultivation Cost For Neem Prodn	12,64,375	12,64,375	12,64,375	12,64,375	12,64,375
Raw Material Purchases	2,56,56,000	2,56,56,000	2,56,56,000	2,56,56,000	2,56,56,000
Manpower Cost	6,82,500	13,65,000	15,02,000	16,53,000	18,19,000
Raw Material - Opening Stock	-	21,38,000	21,38,000	21,38,000	21,38,000
Raw Material - Closing Stock	(21,38,000)	(21,38,000)	(21,38,000)	(21,38,000)	(21,38,000)
<b>Manufacturing Cost</b>	<b>-</b>	<b>38,87,000</b>	<b>42,16,000</b>	<b>45,73,000</b>	<b>49,65,000</b>

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Finished Goods - Opening Stock	-	20,50,000	21,02,000	21,13,000	21,24,000
Finished Goods - Closing Stock	(20,50,000)	(21,02,000)	(21,13,000)	(21,24,000)	(21,37,000)
<b>Cost Of Goods Sold</b>	<b>2,34,14,875</b>	<b>3,21,20,375</b>	<b>3,26,27,375</b>	<b>3,31,35,375</b>	<b>3,36,91,375</b>
Utilities & Overheads	6,26,000	12,52,000	13,78,000		16,68,000
Manpower Cost	22,02,000	30,96,000	34,06,000	37,46,000	41,20,000
Depreciation On Other Assets	1,52,250	1,52,250	1,52,250	1,52,250	1,52,250
<b>Finance Cost</b>	<b>7,64,597</b>	<b>7,32,397</b>	<b>6,96,831</b>	<b>6,57,548</b>	<b>6,14,166</b>
Term Loan	7,64,597	7,32,397	6,96,831	6,57,548	6,14,166
Working Capital Loan					
<b>Total Expense</b>	<b>2,71,59,722</b>	<b>3,73,53,022</b>	<b>3,82,60,456</b>	<b>3,76,91,173</b>	<b>4,02,45,791</b>
<b>Profit Before Tax</b>	<b>1,02,43,278</b>	<b>75,30,978</b>	<b>1,41,04,544</b>	<b>3,33,74,827</b>	<b>4,95,22,209</b>
<b>Tax</b>	25,60,820	18,82,745	35,26,136	83,43,707	1,23,80,552
<b>Profit After Tax</b>	<b>76,82,458</b>	<b>56,48,233</b>	<b>1,05,78,408</b>	<b>2,50,31,120</b>	<b>3,71,41,657</b>

<b>Gross Profit Ratio</b>	37.40%	28.44%	37.69%	53.37%	62.47%
<b>Net Profit Ratio</b>	20.54%	12.58%	20.20%	35.22%	41.38%

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## ANNEXURE: 14 CASH FLOW STATEMENT

<b>Cash Flow statement</b>						
		<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>1.</b>	<b>Cash Flow From Operating Activities</b>					
	<b>Profit After Tax</b>	<b>76,82,458</b>	<b>56,48,233</b>	<b>1,05,78,408</b>	<b>2,50,31,120</b>	<b>3,71,41,657</b>
	<b>Adjustment For :</b>					
	Depreciation	6,50,250	6,50,250	6,50,250	6,50,250	6,50,250
	<b>A. Operating Profit Before Working Capital Changes</b>	<b>83,32,708</b>	<b>62,98,483</b>	<b>1,12,28,658</b>	<b>2,56,81,370</b>	<b>3,77,91,907</b>
	(Increase) / Decrease In Inventories	(41,88,000)	(52,000)	(11,000)	(11,000)	(13,000)
	(Increase) / Decrease In Debtors	(61,12,000)	24,45,000	(6,11,000)	(15,28,000)	(15,28,000)
	Increase / (Decrease) In Creditors	43,80,000	(21,38,000)	11,000	11,000	13,000
	<b>B. Changes In Working Capital</b>	<b>(59,20,000)</b>	<b>2,55,000</b>	<b>(6,11,000)</b>	<b>(15,28,000)</b>	<b>(15,28,000)</b>
	<b>Net Cash Flow From Operating Activities</b>	<b>24,12,708</b>	<b>65,53,483</b>	<b>1,06,17,658</b>	<b>2,41,53,370</b>	<b>3,62,63,907</b>
<b>2.</b>	<b>Cash Flow From Investing Activities</b>					
	Equity Share Capital Issued	24,36,200	-	-	-	-
	Purchase Of Fixed Assets	(97,50,000)	-	-	-	-

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	<b>Net Cash Flow From Investing Activities</b>	<b>(73,13,800)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3.</b>	<b>Cash Flow From Financing Activities</b>					
	Term Loan Taken / (Paid)	74,91,845	(3,40,355)	(3,75,921)	(4,15,204)	(4,58,597)
	<b>Net Cash Flow From Financing Activities</b>	<b>74,91,845</b>	<b>(3,40,355)</b>	<b>(3,75,921)</b>	<b>(4,15,204)</b>	<b>(4,58,597)</b>
	<b>Netincrease/(Decrease) Incash Andcashequivalents</b>	<b>25,90,753</b>	<b>62,13,128</b>	<b>1,02,41,737</b>	<b>2,37,38,166</b>	<b>3,58,05,310</b>
	<b>Cashand Cashequivalentsat Thebeginning Of Theyear</b>	<b>-</b>	<b>25,90,753</b>	<b>88,03,881</b>	<b>1,90,45,618</b>	<b>4,27,83,784</b>
	<b>Cash And Cash Equivalents At The End Of The Year</b>	<b>25,90,753</b>	<b>88,03,881</b>	<b>1,90,45,618</b>	<b>4,27,83,784</b>	<b>7,85,89,094</b>
<b><i>The Cash Flow Statement Has Been Prepared Using Indirect Method</i></b>						

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## ANNEXURE: 15 ACCOUNTING RATIOS

<b>Accounting Ratios</b>					
<b>Roi (Average Fixed Assets)</b>					
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>Profit After Tax</b>	<b>76,82,458</b>	<b>56,48,233</b>	<b>1,05,78,408</b>	<b>2,50,31,120</b>	<b>3,71,41,657</b>
Opening Fixed Assets (Net Block)	-	90,99,750	84,49,500	77,99,250	71,49,000
Closing Fixed Assets (Net Block)	90,99,750	84,49,500	77,99,250	71,49,000	64,98,750
<b>Average Fixed Assets</b>	<b>45,49,875</b>	<b>87,74,625</b>	<b>81,24,375</b>	<b>74,74,125</b>	<b>68,23,875</b>
<b>Roi (Average Fixed Assets)</b>	<b>1.69</b>	<b>0.64</b>	<b>1.30</b>	<b>3.35</b>	<b>5.44</b>
<b>Roi (Average Share Capital)</b>					
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>Profit After Tax</b>	<b>76,82,458</b>	<b>56,48,233</b>	<b>1,05,78,408</b>	<b>2,50,31,120</b>	<b>3,71,41,657</b>

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Opening Share Capital	-	24,36,200	24,36,200	24,36,200	24,36,200
Closing Share Capital	24,36,200	24,36,200	24,36,200	24,36,200	24,36,200
<b>Average Share Capital</b>	<b>12,18,100</b>	<b>24,36,200</b>	<b>24,36,200</b>	<b>24,36,200</b>	<b>24,36,200</b>
<b>Roi (Average Share Capital)</b>	<b>6.31</b>	<b>2.32</b>	<b>4.34</b>	<b>10.27</b>	<b>15.25</b>
<b>Roi (Average Total Assets)</b>					
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>Profit After Tax</b>	<b>76,82,458</b>	<b>56,48,233</b>	<b>1,05,78,408</b>	<b>2,50,31,120</b>	<b>3,71,41,657</b>
Opening Total Assets	-	1,76,10,503	2,29,18,381	3,31,20,868	5,77,36,784
Closing Total Assets	1,76,10,503	2,29,18,381	3,31,20,868	5,77,36,784	9,44,19,844
<b>Average Total Assets</b>	<b>88,05,252</b>	<b>2,02,64,442</b>	<b>2,80,19,625</b>	<b>4,54,28,826</b>	<b>7,60,78,314</b>
<b>Roi (Average Total Assets)</b>	<b>0.87</b>	<b>0.28</b>	<b>0.38</b>	<b>0.55</b>	<b>0.49</b>
<b>Ronw (Net Worth)</b>					
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>Profit After Tax</b>	<b>76,82,458</b>	<b>56,48,233</b>	<b>1,05,78,408</b>	<b>2,50,31,120</b>	<b>3,71,41,657</b>
Equity Share Capital	24,36,200	24,36,200	24,36,200	24,36,200	24,36,200
Retained Earnings	76,82,458	1,33,30,691	2,39,09,099	4,89,40,219	8,60,81,876

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<b>Net Worth</b>	<b>1,01,18,658</b>	<b>1,57,66,891</b>	<b>2,63,45,299</b>	<b>5,13,76,419</b>	<b>8,85,18,076</b>
<b>Ronw (Net Worth)</b>	<b>0.76</b>	<b>0.36</b>	<b>0.40</b>	<b>0.49</b>	<b>0.42</b>

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# Neem Plantation & Processing Product

[NPCS/5242/23749]

## ANNEXURE: 17 DEBT SERVICE COVERAGE RATIO

<b>Debt Service Coverage Ratio</b>					
<b>Profit Before Interest And Tax</b>	<b>1,10,07,875</b>	<b>82,63,375</b>	<b>1,48,01,375</b>	<b>3,40,32,375</b>	<b>5,01,36,375</b>
Debts					
<b>Term Loans</b>	<b>74,91,845</b>	<b>71,51,490</b>	<b>67,75,569</b>	<b>63,60,365</b>	<b>59,01,768</b>
<b>Earnings Per Share</b>					
<b>Profit After Tax</b>	<b>76,82,458</b>	<b>56,48,233</b>	<b>1,05,78,408</b>	<b>2,50,31,120</b>	<b>3,71,41,657</b>
<b>Share Capital</b>	<b>24,36,200</b>	<b>24,36,200</b>	<b>24,36,200</b>	<b>24,36,200</b>	<b>24,36,200</b>

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# Neem Plantation & Processing Product

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## ANNEXURE: 18

### DEBT-EQUITY RATIO

<b>Debt-Equity Ratio</b>					
<b>Term Loan</b>	<b>74,91,845</b>	<b>71,51,490</b>	<b>67,75,569</b>	<b>63,60,365</b>	<b>59,01,768</b>
<b>Shareholders' Equity</b>					
Share Capital	24,36,200	24,36,200	24,36,200	24,36,200	24,36,200
Retained Earnings	76,82,458	1,33,30,691	2,39,09,099	4,89,40,219	8,60,81,876
<b>Shareholders' Equity</b>	<b>1,01,18,658</b>	<b>1,57,66,891</b>	<b>2,63,45,299</b>	<b>5,13,76,419</b>	<b>8,85,18,076</b>

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# Neem Plantation & Processing Product

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## ANNEXURE: 19

### BREAK EVEN POINT

<b>Break Even Point</b>					
<b>Fixed Expenses Attributable To Neem Oil</b>					
Utilities & Overheads	6,26,000	12,52,000	13,78,000	15,16,000	16,68,000
Administrative Manpower	22,02,000	30,96,000	34,06,000	37,46,000	41,20,000
Depreciation	6,50,250	6,50,250	6,50,250	6,50,250	6,50,250
Less: Depreciation Included In Cost Of Production	(4,98,000)	(4,98,000)	(4,98,000)	(4,98,000)	(4,98,000)
<b>Total Fixed Cost (A)</b>	<b>29,80,250</b>	<b>45,00,250</b>	<b>49,36,250</b>	<b>54,14,250</b>	<b>59,40,250</b>
No Of Units Sold	36,67,000	36,67,000	36,67,000	36,67,000	36,67,000
Total Sale Value	3,66,70,000	4,40,04,000	5,13,38,000	6,96,73,000	8,80,08,000
Total Cost Of Production	2,68,36,500	2,75,19,000	2,76,56,000	2,78,07,000	2,79,73,000

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Total Contribution	98,33,500	1,64,85,000	2,36,82,000	4,18,66,000	6,00,35,000
<b>Contribution Per Unit Sold (B)</b>	<b>2.68</b>	<b>4.5</b>	<b>6.46</b>	<b>11.42</b>	<b>16.37</b>

## Neem Plantation & Processing Product

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### ANNEXURE: 20

### PROFIT VOLUME RATIO

<b>PROFIT VOLUME RATIO</b>					
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
NEEM OIL SALE VALUE	3,66,70,000	4,40,04,000	5,13,38,000	6,96,73,000	8,80,08,000
NEEM OIL COST OF PRODUCTION	2,68,36,500	2,75,19,000	2,76,56,000	2,78,07,000	2,79,73,000
NEEM OIL CONTRIBUTION	98,33,500	1,64,85,000	2,36,82,000	4,18,66,000	6,00,35,000
<b>BREAK EVEN POINT</b>	<b>26.82%</b>	<b>37.46%</b>	<b>46.13%</b>	<b>60.09%</b>	<b>68.22%</b>
<b>PAYBACK PERIOD</b>					

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	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
TOTAL INVESTMENT	1,21,81,000				
CASH FLOW	25,90,753	1,13,94,634	3,30,31,005	8,98,00,176	21,54,05,662
<b>PAYBACK PERIOD</b>	<b>2</b>				
<b>INTERNAL RATE OF RETURN (IRR)</b>					
Initial Investment	(1,21,81,000)				
Year 1	25,90,753				
Year 2	88,03,881				
Year 3	1,90,45,618				
Year 4	4,27,83,784				
Year 5	7,85,89,094				
<b>Internal Rate of Return</b>	<b>93.90%</b>				

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# Neem Plantation & Processing Product

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## ANNEXURE: 21

### TERM LOANS AND WORKING CAPITAL LOAN DETAILS

Term Loans And Working Capital Loan Details						
					<i>Amounts in Rs.</i>	
Loan Requirement	Total Amount Requirement	Margin Money (20%)	Loan Amount	Tenure of Loan	Rate of Interest	
<b>A] TERM LOANS</b>						
<b>LAND</b>						
Development Cost	50,57,500	10,11,500	40,46,000	15	9.98%	
<b>BUILDINGS</b>						
Buildings - Manufacturing	14,00,000	2,80,000	11,20,000	15	9.98%	
Buildings - Administrative Block	3,42,500	68,500	2,74,000	15	9.98%	

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<b>PLANT &amp; MACHINERY</b>					
Machinery - Manufacturing	22,75,000	4,55,000	18,20,000	15	9.98%
<b>OTHER ASSETS</b>					
Other Administrative Assets	6,75,000	1,35,000	5,40,000	5	9.98%
<b>TOTAL TERM LOAN</b>	<b>97,50,000</b>	<b>19,50,000</b>	<b>78,00,000</b>		
<b>B] WORKING CAPITAL LOAN</b>					
Working Capital Requirement	24,31,000	4,86,200	19,44,800	1	9.37%
<b>TOTAL WORKING CAPITAL LOAN</b>	<b>24,31,000</b>	<b>4,86,200</b>	<b>19,44,800</b>		
<b>TOTAL PROJECT COST</b>	<b>1,21,81,000</b>	<b>24,36,200</b>	<b>97,44,800</b>		

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## ANNEXURE: 22

### LAND DEVELOPMENT COST

<b>Loan For: Land Development Cost</b>					
Principal:	40,46,000				
Interest:	9.98%				
Tenure (yrs)	15				
	<b>Opening Bal</b>	<b>EMI</b>	<b>Interest</b>	<b>Principal Paid</b>	<b>Closing Bal</b>
Year 1	40,46,000	5,21,148	3,98,270	1,22,878	39,23,122
Year 2	39,23,122	5,21,148	3,85,431	1,35,717	37,87,405
Year 3	37,87,405	5,21,148	3,71,248	1,49,900	36,37,505
Year 4	36,37,505	5,21,148	3,55,585	1,65,563	34,71,942
Year 5	34,71,942	5,21,148	3,38,286	1,82,862	32,89,080
Year 6	32,89,080	5,21,148	3,19,178	2,01,970	30,87,110
Year 7	30,87,110	5,21,148	2,98,072	2,23,076	28,64,034
Year 8	28,64,034	5,21,148	2,74,764	2,46,384	26,17,650
Year 9	26,17,650	5,21,148	2,49,016	2,72,132	23,45,518
Year 10	23,45,518	5,21,148	2,20,580	3,00,568	20,44,950

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Year 11	20,44,950	5,21,148	1,89,172	3,31,976	17,12,974
Year 12	17,12,974	5,21,148	1,54,483	3,66,665	13,46,309
Year 13	13,46,309	5,21,148	1,16,170	4,04,978	9,41,331
Year 14	9,41,331	5,21,148	73,854	4,47,294	4,94,037
Year 15	4,94,037	5,21,183	27,112	4,94,071	(34)



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## ANNEXURE: 23

### BUILDINGS - MANUFACTURING

<b>Loan For: Buildings - Manufacturing</b>					
Principal:	11,20,000				
Interest:	9.98%				
Tenure (yrs)	15				
	<b>Opening Bal</b>	<b>EMI</b>	<b>Interest</b>	<b>Principal Paid</b>	<b>Closing Bal</b>
Year 1	11,20,000	1,44,264	1,10,247	34,017	10,85,983
Year 2	10,85,983	1,44,264	1,06,694	37,570	10,48,413
Year 3	10,48,413	1,44,264	1,02,767	41,497	10,06,916
Year 4	10,06,916	1,44,264	98,429	45,835	9,61,081
Year 5	9,61,081	1,44,264	93,643	50,621	9,10,460
Year 6	9,10,460	1,44,264	88,353	55,911	8,54,549
Year 7	8,54,549	1,44,264	82,510	61,754	7,92,795
Year 8	7,92,795	1,44,264	76,058	68,206	7,24,589
Year 9	7,24,589	1,44,264	68,928	75,336	6,49,253

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Year 10	6,49,253	1,44,264	61,059	83,205	5,66,048
Year 11	5,66,048	1,44,264	52,364	91,900	4,74,148
Year 12	4,74,148	1,44,264	42,760	1,01,504	3,72,644
Year 13	3,72,644	1,44,264	32,156	1,12,108	2,60,536
Year 14	2,60,536	1,44,264	20,441	1,23,823	1,36,713
Year 15	1,36,713	1,44,251	7,499	1,36,752	(39)

# Neem Plantation & Processing Product

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## ANNEXURE: 24

### **BUILDINGS - ADMINISTRATIVE BLOCK**

<b>Loan For: Buildings - Administrative Block</b>					
Principal:	2,74,000				
Interest:	9.98%				
Tenure (yrs)	15				
	<b>Opening Bal</b>	<b>EMI</b>	<b>Interest</b>	<b>Principal Paid</b>	<b>Closing Bal</b>
Year 1	2,74,000	35,292	26,972	8,320	2,65,680
Year 2	2,65,680	35,292	26,101	9,191	2,56,489
Year 3	2,56,489	35,292	25,142	10,150	2,46,339
Year 4	2,46,339	35,292	24,082	11,210	2,35,129
Year 5	2,35,129	35,292	22,908	12,384	2,22,745
Year 6	2,22,745	35,292	21,614	13,678	2,09,067
Year 7	2,09,067	35,292	20,187	15,105	1,93,962
Year 8	1,93,962	35,292	18,606	16,686	1,77,276
Year 9	1,77,276	35,292	16,864	18,428	1,58,848
Year 10	1,58,848	35,292	14,940	20,352	1,38,496
Year 11	1,38,496	35,292	12,812	22,480	1,16,016

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Year 12	1,16,016	35,292	10,461	24,831	91,185
Year 13	91,185	35,292	7,867	27,425	63,760
Year 14	63,760	35,292	5,001	30,291	33,469
Year 15	33,469	35,298	1,836	33,462	7

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## ANNEXURE: 25

### MACHINERY- MANUFACTURING

<b>Loan For: Machinery - Manufacturing</b>					
Principal:	18,20,000				
Interest:	9.98%				
Tenure (yrs)	15				
	<b>Opening Bal</b>	<b>EMI</b>	<b>Interest</b>	<b>Principal Paid</b>	<b>Closing Bal</b>
Year 1	18,20,000	2,34,432	1,79,153	55,279	17,64,721
Year 2	17,64,721	2,34,432	1,73,377	61,055	17,03,666
Year 3	17,03,666	2,34,432	1,66,995	67,437	16,36,229
Year 4	16,36,229	2,34,432	1,59,950	74,482	15,61,747
Year 5	15,61,747	2,34,432	1,52,168	82,264	14,79,483
Year 6	14,79,483	2,34,432	1,43,572	90,860	13,88,623
Year 7	13,88,623	2,34,432	1,34,078	1,00,354	12,88,269
Year 8	12,88,269	2,34,432	1,23,591	1,10,841	11,77,428
Year 9	11,77,428	2,34,432	1,12,008	1,22,424	10,55,004
Year 10	10,55,004	2,34,432	99,216	1,35,216	9,19,788
Year 11	9,19,788	2,34,432	85,087	1,49,345	7,70,443

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Year 12	7,70,443	2,34,432	69,480	1,64,952	6,05,491
Year 13	6,05,491	2,34,432	52,244	1,82,188	4,23,303
Year 14	4,23,303	2,34,432	33,206	2,01,226	2,22,077
Year 15	2,22,077	2,34,391	12,180	2,22,211	(134)

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## ANNEXURE: 26

### OTHER ADMINISTRATIVE ASSETS

<b>Loan For: Other Administrative Assets</b>					
Principal:	5,40,000				
Interest:	9.98%				
Tenure (yrs)	5				
	<b>Opening Bal</b>	<b>EMI</b>	<b>Interest</b>	<b>Principal Paid</b>	<b>Closing Bal</b>
Year 1	5,40,000	1,37,616	49,955	87,661	4,52,339
Year 2	4,52,339	1,37,616	40,794	96,822	3,55,517
Year 3	3,55,517	1,37,616	30,679	1,06,937	2,48,580
Year 4	2,48,580	1,37,616	19,502	1,18,114	1,30,466
Year 5	1,30,466	1,37,627	7,161	1,30,466	-
Year 6	-	-	-	-	-
Year 7	-	-	-	-	-
Year 8	-	-	-	-	-
Year 9	-	-	-	-	-
Year 10	-	-	-	-	-
Year 11	-	-	-	-	-

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Year 12	-	-	-	-	-
Year 13	-	-	-	-	-
Year 14	-	-	-	-	-
Year 15	-	-	-	-	-

*(Note: Negative balance are due to rounding of assumptions)*



# Neem Plantation & Processing Product

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## ANNEXURE: 27

### TERM LOANS

<b>Loan For: TERM LOANS</b>					
Principal:	78,00,000				
Interest:	Varied				
Tenure (yrs)	Varied				
	<b>Opening Bal</b>	<b>EMI</b>	<b>Interest</b>	<b>Principal Paid</b>	<b>Closing Bal</b>
Year 1	78,00,000	10,72,752	7,64,597	3,08,155	74,91,845
Year 2	74,91,845	10,72,752	7,32,397	3,40,355	71,51,490
Year 3	71,51,490	10,72,752	6,96,831	3,75,921	67,75,569
Year 4	67,75,569	10,72,752	6,57,548	4,15,204	63,60,365
Year 5	63,60,365	10,72,763	6,14,166	4,58,597	59,01,768
Year 6	59,01,768	9,35,136	5,72,717	3,62,419	55,39,349
Year 7	55,39,349	9,35,136	5,34,847	4,00,289	51,39,060
Year 8	51,39,060	9,35,136	4,93,019	4,42,117	46,96,943
Year 9	46,96,943	9,35,136	4,46,816	4,88,320	42,08,623
Year 10	42,08,623	9,35,136	3,95,795	5,39,341	36,69,282
Year 11	36,69,282	9,35,136	3,39,435	5,95,701	30,73,581

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Year 12	30,73,581	9,35,136	2,77,184	6,57,952	24,15,629
Year 13	24,15,629	9,35,136	2,08,437	7,26,699	16,88,930
Year 14	16,88,930	9,35,136	1,32,502	8,02,634	8,86,296
Year 15	8,86,296	9,35,123	48,627	8,86,496	(200)

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## ANNEXURE: 28

### DEPRECIATION SCHEDULE

<b>Depreciation Schedule</b>									
<b>Year 1</b>	<b>Useful Life</b>	<b>Gross Block</b>			<b>Depreciation</b>			<b>Net Block</b>	
		<b>Opg Balance</b>	<b>Additions</b>	<b>Clg Balance</b>	<b>Opg Balance</b>	<b>For The Year</b>	<b>Clg Balance</b>	<b>Clg Balance</b>	
<b>Land</b>									
	Site Development Cost	20	-	50,57,500	50,57,500	-	2,53,000	2,53,000	48,04,500
<b>Building</b>									
	Process Section	15	-	10,00,000	10,00,000	-	67,000	67,000	9,33,000
	Raw Material Section	15	-	2,00,000	2,00,000	-	13,000	13,000	1,87,000
	Finished Goods Section	15	-	2,00,000	2,00,000	-	13,000	13,000	1,87,000

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<b>Manufacturing Land &amp; Building</b>			-	<b>64,57,500</b>	<b>64,57,500</b>	-	<b>3,46,000</b>	<b>3,46,000</b>	<b>61,11,500</b>
<b>Plant &amp; Machinery</b>									
	Neem Oil Extraction Equip	15	-	4,50,000	4,50,000	-	30,000	<b>30,000</b>	<b>4,20,000</b>
	Neem Oil Bottling Unit	15	-	3,25,000	3,25,000	-	22,000	<b>22,000</b>	<b>3,03,000</b>
	Electrical Installation	15	-	5,00,000	5,00,000	-	33,000	<b>33,000</b>	<b>4,67,000</b>
	Laboratory Equipment	15	-	7,50,000	7,50,000	-	50,000	<b>50,000</b>	<b>7,00,000</b>
	Neem Oil Storage Vessel	15	-	2,50,000	2,50,000	-	17,000	<b>17,000</b>	<b>2,33,000</b>
<b>Manufacturing Plant &amp; Machinery</b>			-	<b>22,75,000</b>	<b>22,75,000</b>	-	<b>1,52,000</b>	<b>1,52,000</b>	<b>21,23,000</b>
<b>Total Manufacturing Assets</b>			-	<b>87,32,500</b>	<b>87,32,500</b>	-	<b>4,98,000</b>	<b>4,98,000</b>	<b>82,34,500</b>
<b>Building</b>									
	Administrative Block	20	-	3,00,000	3,00,000	-	15,000	<b>15,000</b>	<b>2,85,000</b>
	Testing Laboratory	20	-	37,500	37,500	-	2,000	<b>2,000</b>	<b>35,500</b>
	Security & Guard Room	20	-	5,000	5,000	-	250	<b>250</b>	<b>4,750</b>
<b>Other Building</b>			-	<b>3,42,500</b>	<b>3,42,500</b>	-	<b>17,250</b>	<b>17,250</b>	<b>3,25,250</b>
<b>Other Assets</b>									
	Office Equipment	5	-	2,50,000	2,50,000	-	50,000	<b>50,000</b>	<b>2,00,000</b>
	Preliminary Expenses	5	-	2,00,000	2,00,000	-	40,000	<b>40,000</b>	<b>1,60,000</b>
	Technical Know-How	5	-	1,25,000	1,25,000	-	25,000	<b>25,000</b>	<b>1,00,000</b>
	Miscellaneous	5	-	1,00,000	1,00,000	-	20,000	<b>20,000</b>	<b>80,000</b>
<b>Other Assets</b>			-	<b>6,75,000</b>	<b>6,75,000</b>	-	<b>1,35,000</b>	<b>1,35,000</b>	<b>5,40,000</b>
<b>Total Other Assets</b>			-	<b>10,17,500</b>	<b>10,17,500</b>	-	<b>1,52,250</b>	<b>1,52,250</b>	<b>8,65,250</b>
<b>Total Fixed Assets</b>			-	<b>97,50,000</b>	<b>97,50,000</b>	-	<b>6,50,250</b>	<b>6,50,250</b>	<b>90,99,750</b>

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Year 2	Useful Life	Gross Block			Depreciation			Net Block Clg Balance	
		Opg Balance	Additions	Clg Balance	Opg Balance	For The Year	Clg Balance		
<b>Land</b>									
	Site Development Cost	20	50,57,500	-	50,57,500	2,53,000	2,53,000	5,06,000	45,51,500
<b>Building</b>									
	Process Section	15	10,00,000	-	10,00,000	67,000	67,000	1,34,000	8,66,000
	Raw Material Section	15	2,00,000	-	2,00,000	13,000	13,000	26,000	1,74,000
	Finished Goods Section	15	2,00,000	-	2,00,000	13,000	13,000	26,000	1,74,000
<b>Manufacturing Land &amp; Building</b>			<b>64,57,500</b>	<b>-</b>	<b>64,57,500</b>	<b>3,46,000</b>	<b>3,46,000</b>	<b>6,92,000</b>	<b>57,65,500</b>
<b>Plant &amp; Machinery</b>									
	Neem Oil Extraction Equip	15	4,50,000	-	4,50,000	30,000	30,000	60,000	3,90,000
	Neem Oil Bottling Unit	15	3,25,000	-	3,25,000	22,000	22,000	44,000	2,81,000
	Electrical Installation	15	5,00,000	-	5,00,000	33,000	33,000	66,000	4,34,000
	Laboratory Equipment	15	7,50,000	-	7,50,000	50,000	50,000	1,00,000	6,50,000
	Neem Oil Storage Vessel	15	2,50,000	-	2,50,000	17,000	17,000	34,000	2,16,000
<b>Manufacturing Plant&amp;Machinery</b>			<b>22,75,000</b>	<b>-</b>	<b>22,75,000</b>	<b>1,52,000</b>	<b>1,52,000</b>	<b>3,04,000</b>	<b>19,71,000</b>
<b>Total Manufacturing Assets</b>			<b>87,32,500</b>	<b>-</b>	<b>87,32,500</b>	<b>4,98,000</b>	<b>4,98,000</b>	<b>9,96,000</b>	<b>77,36,500</b>
<b>Building</b>									
	Administrative Block	20	3,00,000	-	3,00,000	15,000	15,000	30,000	2,70,000
	Testing Laboratory	20	37,500	-	37,500	2,000	2,000	4,000	33,500
	Security & Guard Room	20	5,000	-	5,000	250	250	500	4,500
<b>Other Building</b>			<b>3,42,500</b>	<b>-</b>	<b>3,42,500</b>	<b>17,250</b>	<b>17,250</b>	<b>34,500</b>	<b>3,08,000</b>
<b>Other Assets</b>									

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	Office Equipment	5	2,50,000	-	2,50,000	50,000	50,000	1,00,000	1,50,000
	Preliminary Expenses	5	2,00,000	-	2,00,000	40,000	40,000	80,000	1,20,000
	Technical Know-How	5	1,25,000	-	1,25,000	25,000	25,000	50,000	75,000
	Miscellaneous	5	1,00,000	-	1,00,000	20,000	20,000	40,000	60,000
	<b>Other Assets</b>		<b>6,75,000</b>	<b>-</b>	<b>6,75,000</b>	<b>1,35,000</b>	<b>1,35,000</b>	<b>2,70,000</b>	<b>4,05,000</b>
	<b>Total Other Assets</b>		<b>10,17,500</b>	<b>-</b>	<b>10,17,500</b>	<b>1,52,250</b>	<b>1,52,250</b>	<b>3,04,500</b>	<b>7,13,000</b>
	<b>Total Fixed Assets</b>		<b>97,50,000</b>	<b>-</b>	<b>97,50,000</b>	<b>6,50,250</b>	<b>6,50,250</b>	<b>13,00,500</b>	<b>84,49,500</b>

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Year 3	Usefullife	Gross Block			Depreciation			Net Block Clg Balance	
		Opg Balance	Additions	Clg Balance	Opg Balance	For The Year	Clg Balance		
<b>Land</b>									
	Site Development Cost	20	50,57,500	-	50,57,500	5,06,000	2,53,000	7,59,000	42,98,500
<b>Building</b>									
	Process Section	15	10,00,000	-	10,00,000	1,34,000	67,000	2,01,000	7,99,000
	Raw Material Section	15	2,00,000	-	2,00,000	26,000	13,000	39,000	1,61,000
	Finished Goods Section	15	2,00,000	-	2,00,000	26,000	13,000	39,000	1,61,000
<b>Manufacturing Land &amp; Building</b>			<b>64,57,500</b>	<b>-</b>	<b>64,57,500</b>	<b>6,92,000</b>	<b>3,46,000</b>	<b>10,38,000</b>	<b>54,19,500</b>
<b>Plant &amp; Machinery</b>									
	Neem Oil Extraction Equip	15	4,50,000	-	4,50,000	60,000	30,000	90,000	3,60,000
	Neem Oil Bottling Unit	15	3,25,000	-	3,25,000	44,000	22,000	66,000	2,59,000
	Electrical Installation	15	5,00,000	-	5,00,000	66,000	33,000	99,000	4,01,000
	Laboratory Equipment	15	7,50,000	-	7,50,000	1,00,000	50,000	1,50,000	6,00,000
	Neem Oil Storage Vessel	15	2,50,000	-	2,50,000	34,000	17,000	51,000	1,99,000
<b>Manufacturing Plant &amp; Machinery</b>			<b>22,75,000</b>	<b>-</b>	<b>22,75,000</b>	<b>3,04,000</b>	<b>1,52,000</b>	<b>4,56,000</b>	<b>18,19,000</b>
<b>Total Manufacturing Assets</b>			<b>87,32,500</b>	<b>-</b>	<b>87,32,500</b>	<b>9,96,000</b>	<b>4,98,000</b>	<b>14,94,000</b>	<b>72,38,500</b>
<b>Building</b>									
	Administrative Block	20	3,00,000	-	3,00,000	30,000	15,000	45,000	2,55,000
	Testing Laboratory	20	37,500	-	37,500	4,000	2,000	6,000	31,500
	Security & Guard Room	20	5,000	-	5,000	500	250	750	4,250
<b>Other Building</b>			<b>3,42,500</b>	<b>-</b>	<b>3,42,500</b>	<b>34,500</b>	<b>17,250</b>	<b>51,750</b>	<b>2,90,750</b>

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<b>Other Assets</b>									
Office Equipment	5	2,50,000	-	2,50,000	1,00,000	50,000	<b>1,50,000</b>	<b>1,00,000</b>	
Preliminary Expenses	5	2,00,000	-	2,00,000	80,000	40,000	<b>1,20,000</b>	<b>80,000</b>	
Technical Know-How	5	1,25,000	-	1,25,000	50,000	25,000	<b>75,000</b>	<b>50,000</b>	
Miscellaneous	5	1,00,000	-	1,00,000	40,000	20,000	<b>60,000</b>	<b>40,000</b>	
<b>Other Assets</b>		<b>6,75,000</b>	<b>-</b>	<b>6,75,000</b>	<b>2,70,000</b>	<b>1,35,000</b>	<b>4,05,000</b>	<b>2,70,000</b>	
<b>Total Other Assets</b>		<b>10,17,500</b>	<b>-</b>	<b>10,17,500</b>	<b>3,04,500</b>	<b>1,52,250</b>	<b>4,56,750</b>	<b>5,60,750</b>	
<b>Total Fixed Assets</b>		<b>97,50,000</b>	<b>-</b>	<b>97,50,000</b>	<b>13,00,500</b>	<b>6,50,250</b>	<b>19,50,750</b>	<b>77,99,250</b>	

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Year 4	Useful Life	Gross Block			Depreciation			Net Block	
		Opg Balance	Additions	Clg Balance	Opg Balance	For The Year	Clg Balance	Clg Balance	
<b>Land</b>									
	Site Development Cost	20	50,57,500	-	50,57,500	7,59,000	2,53,000	10,12,000	40,45,500
<b>Building</b>									
	Process Section	15	10,00,000	-	10,00,000	2,01,000	67,000	2,68,000	7,32,000
	Raw Material Section	15	2,00,000	-	2,00,000	39,000	13,000	52,000	1,48,000
	Finished Goods Section	15	2,00,000	-	2,00,000	39,000	13,000	52,000	1,48,000
<b>Manufacturing Land &amp; Building</b>			<b>64,57,500</b>	<b>-</b>	<b>64,57,500</b>	<b>10,38,000</b>	<b>3,46,000</b>	<b>13,84,000</b>	<b>50,73,500</b>
<b>Plant &amp; Machinery</b>									
	Neem Oil Extraction Equip	15	4,50,000	-	4,50,000	90,000	30,000	1,20,000	3,30,000
	Neem Oil Bottling Unit	15	3,25,000	-	3,25,000	66,000	22,000	88,000	2,37,000
	Electrical Installation	15	5,00,000	-	5,00,000	99,000	33,000	1,32,000	3,68,000
	Laboratory Equipment	15	7,50,000	-	7,50,000	1,50,000	50,000	2,00,000	5,50,000
	Neem Oil Storage Vessel	15	2,50,000	-	2,50,000	51,000	17,000	68,000	1,82,000
<b>Manufacturing Plant&amp;Machinery</b>			<b>22,75,000</b>	<b>-</b>	<b>22,75,000</b>	<b>4,56,000</b>	<b>1,52,000</b>	<b>6,08,000</b>	<b>16,67,000</b>
<b>Total Manufacturing Assets</b>			<b>87,32,500</b>	<b>-</b>	<b>87,32,500</b>	<b>14,94,000</b>	<b>4,98,000</b>	<b>19,92,000</b>	<b>67,40,500</b>
<b>Building</b>									
	Administrative Block	20	3,00,000	-	3,00,000	45,000	15,000	60,000	2,40,000
	Testing Laboratory	20	37,500	-	37,500	6,000	2,000	8,000	29,500
	Security & Guard Room	20	5,000	-	5,000	750	250	1,000	4,000
<b>Other Building</b>			<b>3,42,500</b>	<b>-</b>	<b>3,42,500</b>	<b>51,750</b>	<b>17,250</b>	<b>69,000</b>	<b>2,73,500</b>

<b>Other Assets</b>									
Office Equipment	5	2,50,000	-	2,50,000	1,50,000	50,000	<b>2,00,000</b>	<b>50,000</b>	
Preliminary Expenses	5	2,00,000	-	2,00,000	1,20,000	40,000	<b>1,60,000</b>	<b>40,000</b>	
Technical Know-How	5	1,25,000	-	1,25,000	75,000	25,000	<b>1,00,000</b>	<b>25,000</b>	
Miscellaneous	5	1,00,000	-	1,00,000	60,000	20,000	<b>80,000</b>	<b>20,000</b>	
<b>Other Assets</b>		<b>6,75,000</b>	-	<b>6,75,000</b>	<b>4,05,000</b>	<b>1,35,000</b>	<b>5,40,000</b>	<b>1,35,000</b>	
<b>Total Other Assets</b>		<b>10,17,500</b>	-	<b>10,17,500</b>	<b>4,56,750</b>	<b>1,52,250</b>	<b>6,09,000</b>	<b>4,08,500</b>	
<b>Total Fixed Assets</b>		<b>97,50,000</b>	-	<b>97,50,000</b>	<b>19,50,750</b>	<b>6,50,250</b>	<b>26,01,000</b>	<b>71,49,000</b>	

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Year 5	Useful Life	Gross Block			Depreciation			Net Block	
		Opg Balance	Additions	Clg Balance	Opg Balance	For The Year	Clg Balance	Clg Balance	
<b>Land</b>									
	Site Development Cost	20	50,57,500	-	50,57,500	10,12,000	2,53,000	12,65,000	37,92,500
<b>Building</b>									
	Process Section	15	10,00,000	-	10,00,000	2,68,000	67,000	3,35,000	6,65,000
	Raw Material Section	15	2,00,000	-	2,00,000	52,000	13,000	65,000	1,35,000
	Finished Goods Section	15	2,00,000	-	2,00,000	52,000	13,000	65,000	1,35,000
<b>Manufacturing Land &amp; Building</b>			<b>64,57,500</b>	<b>-</b>	<b>64,57,500</b>	<b>13,84,000</b>	<b>3,46,000</b>	<b>17,30,000</b>	<b>47,27,500</b>
<b>Plant &amp; Machinery</b>									
	Neem Oil Extraction Equip	15	4,50,000	-	4,50,000	1,20,000	30,000	1,50,000	3,00,000
	Neem Oil Bottling Unit	15	3,25,000	-	3,25,000	88,000	22,000	1,10,000	2,15,000
	Electrical Installation	15	5,00,000	-	5,00,000	1,32,000	33,000	1,65,000	3,35,000
	Laboratory Equipment	15	7,50,000	-	7,50,000	2,00,000	50,000	2,50,000	5,00,000
	Neem Oil Storage Vessel	15	2,50,000	-	2,50,000	68,000	17,000	85,000	1,65,000
<b>Manufacturing Plant &amp; Machinery</b>			<b>22,75,000</b>	<b>-</b>	<b>22,75,000</b>	<b>6,08,000</b>	<b>1,52,000</b>	<b>7,60,000</b>	<b>15,15,000</b>
<b>Total Manufacturing Assets</b>			<b>87,32,500</b>	<b>-</b>	<b>87,32,500</b>	<b>19,92,000</b>	<b>4,98,000</b>	<b>24,90,000</b>	<b>62,42,500</b>
<b>Building</b>									
	Administrative Block	20	3,00,000	-	3,00,000	60,000	15,000	75,000	2,25,000
	Testing Laboratory	20	37,500	-	37,500	8,000	2,000	10,000	27,500
	Security & Guard Room	20	5,000	-	5,000	1,000	250	1,250	3,750
<b>Other Building</b>			<b>3,42,500</b>	<b>-</b>	<b>3,42,500</b>	<b>69,000</b>	<b>17,250</b>	<b>86,250</b>	<b>2,56,250</b>

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<b>Other Assets</b>									
Office Equipment	5	2,50,000	-	2,50,000	2,00,000	50,000	<b>2,50,000</b>	-	
Preliminary Expenses	5	2,00,000	-	2,00,000	1,60,000	40,000	<b>2,00,000</b>	-	
Technical Know-How	5	1,25,000	-	1,25,000	1,00,000	25,000	<b>1,25,000</b>	-	
Miscellaneous	5	1,00,000	-	1,00,000	80,000	20,000	<b>1,00,000</b>	-	
<b>Other Assets</b>		<b>6,75,000</b>	-	<b>6,75,000</b>	<b>5,40,000</b>	<b>1,35,000</b>	<b>6,75,000</b>	-	
<b>Total Other Assets</b>		<b>10,17,500</b>	-	<b>10,17,500</b>	<b>6,09,000</b>	<b>1,52,250</b>	<b>7,61,250</b>	<b>2,56,250</b>	
<b>Total Fixed Assets</b>		<b>97,50,000</b>	-	<b>97,50,000</b>	<b>26,01,000</b>	<b>6,50,250</b>	<b>32,51,250</b>	<b>64,98,750</b>	

Prepared by "Niir Project Consultancy Services"

# Neem Plantation & Processing Product

[NPCS/5242/23749]

## **Feasibility of Neem Cultivation Extraction and Packaging in Bhutan**

Neem oil Market is expected to grow in Bhutan in the upcoming years and the Climatic condition of Bhutan is suitable for neem plantation. The Neem oil Market demand is increasing day by day in Bhutan market. Neem plants has variety of usage out of which medicinal and cosmetic usage is most relevant in Bhutan Market, especially with the increasing popularity of Bhutanese Traditional Medicine in the recent years the demand of neem oil as an ingredient has increased.

Bhutan Can benefit from export of Neem Oil to its neighbouring countries in the upcoming year's only need is to organise the currently scattered market and build a brand that is recognised across the nation.